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[Third Party Communication:

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**From:** [REDACTED]

**Sent:** Monday, February 10, 2014 12:19:45 PM

**To:** [REDACTED]

**Cc:**

**Bcc:** [REDACTED]

**Subject:** RE: Another question

Hi, I know what you mean.

Excluded property is excluded under Patterson v. Shumate because there is a spendthrift-type restriction (per ERISA). If there isn't such a restriction on the IRA (after the rollover), I don't see how the property could be excluded.

BTW, wouldn't 522(c) apply (without getting into 522(g) or (h))?